

“For purposes of applying clause (i) in the case of payments the annuity starting date for which occurs on or before December 31, 2011, payments under a social security leveling option shall be treated as not in excess of the monthly amount paid under a single life annuity (plus an amount not in excess of a social security supplement described in the last sentence of section 204(b)(1)(G)).”.

(2) IRC AMENDMENT.—Section 436(d)(5) of the Internal Revenue Code of 1986 is amended by adding at the end the following new sentence: “For purposes of applying subparagraph (A) in the case of payments the annuity starting date for which occurs on or before December 31, 2011, payments under a social security leveling option shall be treated as not in excess of the monthly amount paid under a single life annuity (plus an amount not in excess of a social security supplement described in the last sentence of section 411(a)(9)).”.

(3) EFFECTIVE DATE.—

(A) IN GENERAL.—The amendments made by this subsection shall apply to annuity payments the annuity starting date for which occurs on or after January 1, 2011.

(B) PERMITTED APPLICATION.—A plan shall not be treated as failing to meet the requirements of sections 206(g) of the Employee Retirement Income Security Act of 1974 (as amended by this subsection) and section 436(d) of the Internal Revenue Code of 1986 (as so amended) if the plan sponsor elects to apply the amendments made by this subsection to payments the annuity starting date for which occurs before January 1, 2011.

(c) REPEAL OF RELATED PROVISIONS.—The provisions of, and the amendments made by, section 203 of the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 are repealed and the Employee Retirement Income Security Act of 1974, the Internal Revenue Code of 1986, and the Worker, Retiree, and Employer Recovery Act of 2008 (Public Law 110-458; 122 Stat. 5118) shall be applied as if such section had never been enacted.

#### SEC. 704. OPTIONAL USE OF 30-YEAR AMORTIZATION PERIODS.

(a) AMENDMENT TO ERISA.—Paragraph (8) of section 304(b) of the Employee Retirement Income Security Act of 1974, as amended by the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010, is amended by striking “after August 31, 2008” each place it appears in subparagraphs (A)(i), (B)(i)(I), and (B)(i)(II), and inserting “on or after June 30, 2008”.

(b) AMENDMENT TO INTERNAL REVENUE CODE OF 1986.—Paragraph (8) of section 431(b) of the Internal Revenue Code of 1986, as amended by the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010, is amended by striking “after August 31, 2008” each place it appears in subparagraphs (A)(i) and (B)(i)(I) and inserting “on or after June 30, 2008”.

(c) EFFECTIVE DATE AND SPECIAL RULES.—The amendments made by this section shall take effect as of the first day of the first plan year beginning on or after June 30, 2008, except that any election a plan sponsor makes pursuant to this section or the amendments made thereby that affects the plan’s funding standard account for any plan year beginning before October 1, 2009, shall be disregarded for purposes of applying the provisions of section 305 of the Employee Retirement Income Security Act of 1974 and section 432 of the Internal Revenue Code of 1986 to that plan year.

### TITLE VIII—TEMPORARY EXTENSION OF CERTAIN PROVISIONS ENDING IN 2010 OR 2011

#### Subtitle A—Unemployment Benefits

##### SEC. 801. EXTENSION OF UNEMPLOYMENT INSURANCE PROVISIONS.

(a) IN GENERAL.—(1) Section 4007 of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended—

(A) by striking “November 30, 2010” each place it appears and inserting “January 3, 2012”;

(B) in the heading for subsection (b)(2), by striking “NOVEMBER 30, 2010” and inserting “JANUARY 3, 2012”; and

(C) in subsection (b)(3), by striking “April 30, 2011” and inserting “June 9, 2012”.

(2) Section 2005 of the Assistance for Unemployed Workers and Struggling Families Act, as contained in Public Law 111-5 (26 U.S.C. 3304 note; 123 Stat. 444), is amended—

(A) by striking “December 1, 2010” each place it appears and inserting “January 4, 2012”; and

(B) in subsection (c), by striking “May 1, 2011” and inserting “June 11, 2012”.

(3) Section 5 of the Unemployment Compensation Extension Act of 2008 (Public Law 110-449; 26 U.S.C. 3304 note) is amended by striking “April 30, 2011” and inserting “June 10, 2012”.

(b) FUNDING.—Section 4004(e)(1) of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended—

(1) in subparagraph (E), by striking “and” at the end; and

(2) by inserting after subparagraph (F) the following:

“(G) the amendments made by section 2(a)(1) of the ; and”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of the Unemployment Compensation Extension Act of 2010 (Public Law 111-205).

##### SEC. 802. TEMPORARY MODIFICATION OF INDICATORS UNDER THE EXTENDED BENEFIT PROGRAM.

(a) INDICATOR.—Section 203(d) of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended, in the flush matter following paragraph (2), by inserting after the first sentence the following sentence: “Effective with respect to compensation for weeks of unemployment beginning after the date of enactment of the (or, if later, the date established pursuant to State law), and ending on or before December 31, 2011, the State may by law provide that the determination of whether there has been a state ‘on’ or ‘off’ indicator beginning or ending any extended benefit period shall be made under this subsection as if the word ‘two’ were ‘three’ in subparagraph (1)(A).”.

(b) ALTERNATIVE TRIGGER.—Section 203(f) of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended—

(1) by redesignating paragraph (2) as paragraph (3); and

(2) by inserting after paragraph (1) the following new paragraph:

“(2) Effective with respect to compensation for weeks of unemployment beginning after the date of enactment of the (or, if later, the date established pursuant to State law), and ending on or before December 31, 2011, the State may by law provide that the determination of whether there has been a state ‘on’ or ‘off’ indicator beginning or ending any extended benefit period shall be made under this subsection as if the word ‘either’ were ‘any’, the word ‘both’ were ‘all’, and the figure ‘2’ were ‘3’ in clause (1)(A)(ii).”.

#### Subtitle B—Small Business

##### SEC. 811. TEMPORARY EXCLUSION OF 100 PERCENT OF GAIN ON CERTAIN SMALL BUSINESS STOCK.

(a) IN GENERAL.—Paragraph (4) of section 1202(a) is amended—

(1) by striking “January 1, 2011” and inserting “January 1, 2012”, and

(2) by inserting “AND 2011” after “2010” in the heading thereof.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to stock acquired after December 31, 2010.

##### SEC. 812. GENERAL BUSINESS CREDITS OF ELIGIBLE SMALL BUSINESSES CARRIED BACK 5 YEARS.

(a) IN GENERAL.—Subparagraph (A) of section 39(a)(4) is amended by inserting “or 2011” after “2010”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to credits determined in taxable years beginning after December 31, 2010.

##### SEC. 813. GENERAL BUSINESS CREDITS OF ELIGIBLE SMALL BUSINESSES NOT SUBJECT TO ALTERNATIVE MINIMUM TAX.

(a) IN GENERAL.—Paragraph (5) of section 38(c) is amended—

(1) by inserting “or 2011” after “2010” in subparagraph (A), and

(2) by inserting “OR 2011” after “2010” in the heading thereof.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to credits determined in taxable years beginning after December 31, 2010, and to carrybacks of such credits.

##### SEC. 814. EXTENSION OF INCREASE IN AMOUNT ALLOWED AS DEDUCTION FOR START-UP EXPENDITURES.

(a) START-UP EXPENDITURES.—Paragraph (3) of section 195(b) is amended—

(1) by inserting “or 2011” after “2010”, and

(2) by inserting “OR 2011” after “2010” in the heading thereof.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred in taxable years beginning after December 31, 2010.

##### SEC. 815. EXTENSION OF DEDUCTION FOR HEALTH INSURANCE COSTS IN COMPUTING SELF-EMPLOYMENT TAXES.

(a) IN GENERAL.—Paragraph (4) of section 162(l) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2010.

#### Subtitle C—Energy

##### SEC. 821. ALTERNATIVE FUEL VEHICLE REFUELING PROPERTY.

(a) EXTENSION OF CREDIT.—Paragraph (2) of section 30C(g) is amended by striking “December 31, 2010” and inserting “December 31, 2011.”.

(b) CLARIFICATION OF DEFINITION OF ELECTRIC REFUELING PROPERTY.—Subparagraph (B) of section 179A(d)(3) is amended to read as follows:

“(B) exclusively used for the recharging of motor vehicles propelled by electricity (other than property used for the generation of electricity).”.

(c) EFFECTIVE DATES.—

(1) EXTENSION.—The amendment made by subsection (a) shall apply to property placed in service after December 31, 2010.

(2) CLARIFICATION.—The amendment made by subsection (b) shall apply to property placed in service after the date of the enactment of this Act.

##### SEC. 822. ELECTIVE PAYMENT FOR SPECIFIED ENERGY PROPERTY.

(a) IN GENERAL.—Chapter 65 is amended by adding at the end the following new subchapter: